

RECEIPT # \_\_\_\_\_  
 AMOUNT \$ 1114  
 SUMMONS ISSUED Y-2  
 LOCAL RULE 4.1 \_\_\_\_\_  
 WAIVER FORM \_\_\_\_\_  
 MCF ISSUED \_\_\_\_\_  
 BY DPTY. CLK. PC  
 DATE 2-20-03

IN THE UNITED STATES DISTRICT COURT FOR THE  
 DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA, )

Plaintiff, )

v. )

RICHARD MAYO and MEREDITH MAYO, )

Defendants. )

Civil No. \_\_\_\_\_

COMPLAINT

MAGISTRATE JUDGE Alexander

Plaintiff, the United States of America, by its attorney, Michael J. Sullivan, United States Attorney for the District of Massachusetts, pursuant to Internal Revenue Code (26 U.S.C.) section 7401, at the direction of the Attorney General of the United States and with the authorization and sanction of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, brings this civil action to collect certain unpaid federal tax liabilities assessed against Richard Mayo and Meredith Mayo, and for its complaint states and alleges as follows:

1. This Court has jurisdiction over the instant action pursuant to section 7402 of the Internal Revenue Code of 1986, and 28 U.S.C. sections 1340 and 1345.
2. Defendants Richard Mayo and Meredith Mayo reside at 7 Black Duck Lane, East Orleans, Massachusetts 02643, within the jurisdiction of this Court.

3. A delegate of the Secretary of the Treasury made income tax assessments against Richard Mayo for the tax years 1988 through 1990, inclusive, and 1996 through 1999, inclusive, for which the following amounts, plus interest accruing after August 1, 2003, and any other statutory accruals after August 1, 2003, remain due:

Type of Tax	Tax Period	Assessment Date	Assessed Amount (\$)	Total Amount Due as of August 1, 2003 (\$)
1040	1988	2/21/94	97,342.55	130,378.57
1040	1989	2/21/94	84,790.49	148,665.66
1040	1990	2/21/94	35,873.08	46,679.25
1040	1996	3/09/98	41,384.95	50,014.42
1040	1997	5/14/01	26,137.70	23,765.43
1040	1998	5/14/01	42,823.79	52,308.78
1040	1999	4/22/02	7,150.93	964.38
1040	2000	4/22/02	9,260.95	10,881.01

4. On or about the date of each assessment described in paragraph 3, a delegate of the Secretary of the Treasury of the United States of America gave notice of the assessment to, and made a demand for payment upon, defendant Richard Mayo.

5. Defendant Richard Mayo has failed, neglected, or refused to pay in full his federal income tax liabilities for the tax years 1988 through 1990, inclusive, and 1996 through 1999, inclusive, and he remains indebted to the United States of America for unpaid assessed federal income taxes, including interest and penalties, in the amount of \$463,657.50, plus

interest and other additional amounts that may have accrued after August 1, 2003, and continue to accrue as provided by law.

6. A delegate of the Secretary of the Treasury made income tax assessments against Meredith Mayo for the tax years 1997 and 1998, for which the following amounts, plus interest accruing after August 1, 2003, and any other statutory accruals after August 1, 2003, remain due:

Type of Tax	Tax Period	Assessment Date	Assessed Amount (\$)	Total Amount Due as of August 1, 2003 (\$)
1040	1997	6/04/01	12,282.74	6,163.24
1040	1998	4/30/01	53,887.43	59,664.75

7. On or about the date of each assessment described in paragraph 6, a delegate of the Secretary of the Treasury of the United States of America gave notice of the assessment to, and made a demand for payment upon, defendant Meredith Mayo.

8. Defendant Meredith Mayo has failed, neglected, or refused to pay in full her federal income tax liabilities for the tax years 1997 and 1998, and she remains indebted to the United States of America for unpaid assessed federal income taxes, including interest and penalties, in the amount of \$65,827.99, plus interest and other additional amounts that may have accrued after August 1, 2003, and continue to accrue as provided by law.

WHEREFORE, the United States demands judgment:

A. in favor of the United States and against the defendant Richard Mayo in the amount of \$463,657.50, as of August 1, 2003, plus statutory interest and statutory additions as provided by law;


B. in favor of the United States and against the defendant Meredith Mayo in the amount of \$65,827.99, as of August 1, 2003, plus statutory interest and statutory additions as provided by law;

C. recovery of a surcharge of 10 percent of the amount of each debt, under 28 U.S.C. § 3011, in the event the United States employs either a pre-judgment or post-judgment remedy as provided in Title 28 (28 U.S.C.) Chapter 176, Subchapters B and C; and

D. granting such other and further relief as the Court deems just and proper, including, but not limited to, its costs.

MICHAEL J. SULLIVAN  
United States Attorney

February 19, 2004  
Washington, D.C.

  
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